

**U.S. Department of Housing and Urban Development
Office of the Inspector General**

SPECIAL ATTENTION OF:
FHA-Approved Lenders

TRANSMITTAL

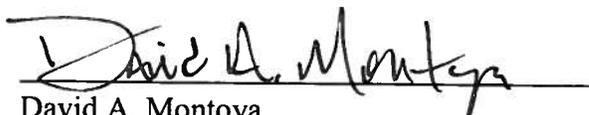
Handbook No.: 2000.04, REV-2, CHG-18
Chapter Number: 7
Issued: May 2014

1. This transmits Handbook 2000.04, REV-2, CHG-18, Chapter 7, Consolidated Audit Guide for Audits of HUD Programs, Federal Housing Administration (FHA)-Approved Lenders Audit Guidance.
2. **Summary:** This handbook chapter is a change to Handbook IG 2000.04, REV-2, chapter 7, dated December 2012. Changes were necessary to update references to FHA's electronic data system used to manage the receipt and processing of audited financial statements. Other minor editorial changes were also made. This chapter serves as a reference for auditors who perform audits of FHA-approved lenders. This handbook serves as a reference to independent auditors of selected U.S. Department of Housing and Urban Development (HUD) programs.
3. **Significant Changes:**
 - a. The chapter now refers to HUD's current electronic data system used to manage the receipt and processing of audited financial statements, the Lender Electronic Assessment Portal.
 - b. References to HUD's former system, the Lender Assessment Sub-System were removed.
4. **Filing Instructions:** The issuance of this chapter cancels chapter 7, dated December 2012.

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Chapter 7, dated December 2012	Chapter 7, dated May 2014

5. Effective Date:

This chapter is effective immediately.



David A. Montoya
Inspector General